in the claims

Please amend the claims as follows:

Claims 1-23 (Canceled).

Claim 24 (Previously Presented): A separable fastener coated with a resin composition on a back surface thereof, wherein the resin composition is a dried, heat treated or both dried and heat treated aqueous dispersion of a polyurethane resin, said aqueous polyurethane resin of a dispersion obtained by reacting at least one macromolecular polyol, at least one organic polyisocyanate, a chain extending agent and 2,2-dimethylolbutanoic acid, and optionally an aqueous dispersion of an acrylic resin,

wherein the polyurethane resin has an inherent viscosity (η_{inh}) measured at a concentration of 0.5g/dL in dimethylformamide solution from 0.2 to 0.7 dL/g when the resin comprising the resin composition consists essentially of a polyurethane resin and wherein a film obtained by heat treatment at 80°C for 8 hours after drying the resin has an elastic modulus at 25 °C of 8.0×10^6 to 5.0×10^8 Pa, and the elastic modulus at 80°C of said film is 8.0×10^7 Pa or less.

Claim 25 (Previously Presented): The separable fastener of Claim 24, wherein the resin composition comprises an acrylic resin having a carboxyl group.

Claim 26 (Previously Presented): The separable fastener of Claim 24, wherein the resin composition further comprises a water-soluble or a water-dispersible curing agent having two or more functional groups capable of reacting with one or more carboxyl groups.

Claim 27 (Previously Presented): The separable fastener of Claim 25, wherein the functional groups are epoxy groups.

Claim 28 (Previously Presented): The separable fastener of Claim 24, wherein the resin composition comprises an acrylic resin and a weight ratio of the polyurethane resin to the acrylic resin is from 20:80 to 100:0.

Claim 29 (Previously Presented): The separable fastener of Claim 24, wherein the macromolecular polyol is at least one polyol having a molecular weight of 500 to 3000 selected from the group consisting of polyether diols, polyester diols, polycarbonate diols and polyester carbonate diols.

Claim 30 (Previously Presented): The separable fastener of Claim 24, wherein a carboxyl group content of the polyurethane resin is from 20 to 60 mmol per 100g of resin.

Claim 31 (Previously Presented): The separable fastener of Claim 24, wherein the polyurethane resin further comprises a compound having a plasticizing effect on the polyurethane resin.

Claim 32 (Previously Presented): The separable fastener of Claim 31, wherein the plasticizing compound is ethylenedibromide-4,4'-isopropylidene bis(2,6-dibromophenol) condensate.

Claim 33 (Previously Presented): The separable fastener of Claim 31, wherein the plasticizing compound is present in an amount of from 0 to 50 parts by weight based on 100 parts of the polyurethane resin.

Claim 34 (Previously Presented): The separable fastener of Claim 26, wherein a weight ratio of the resin to the curing agent is from 10:1 to 100:20 in terms of effective components.

Claim 35 (Previously Presented): The separable fastener of Claim 24, wherein an average dispersion particle diameter of the aqueous dispersion of a polyurethane resin is 500 nm or less, and the average dispersion particle diameter of an aqueous dispersion of an acrylic resin is 1 μm or less and is at least 1.2 times that of the aqueous dispersion of a polyurethane resin.

Claim 36 (Previously Presented): The separable fastener of Claim 24, wherein the at least one macromolecular polyol is selected from the group consisting of polyethylene glycol, polypropylene glycol, polytetramethylene glycol, poly (methyltetramethylene glycol), polybutylene adipate diol, polybutylene sebacate diol, poly hexamethylene adipate diol, poly (3-methyl-1,5-pentylene adipate) diol, poly(3-methyl-1,5-pentylene sebacate) diol, polycaprolactone diol, poly(β-methyl-δ-valerolactone) diol, polyhexamethylene carbonate diol and poly(3-methyl-1,5-pentylene carbonate) diol.

Claim 37 (Previously Presented): The separable fastener of Claim 24, wherein the organic polyisocyanate is selected from the group consisting of alicyclic diisocyanates,

aliphatic diisocyanates and aromatic diisocyanates having a molecular weight not exceeding 500.

Claim 38 (Previously Presented): The separable fastener of Claim 24, wherein the chain extending agent has a molecular weight of less than 300 and comprises at least two active hydrogen atoms.

Claim 39 (Previously Presented): The separable fastener of Claim 24, wherein a molar ratio of the macromolecular polyol and the chain extending agent is from 1:0.5 to 1:20.

Claim 40 (Previously Presented): The separable fastener of Claim 24, wherein a molar ratio of the macromolecular polyol and the organic polyisocyanate is from 1:2 to 1:9.

Claim 41 (Previously Presented): The separable fastener of Claim 24, wherein a molar ratio of the organic polyisocyanate to the chain extending agent is from 1:0 to 1:0.9.

Claim 42 (Previously Presented): The separable fastener of Claim 24, wherein the aqueous dispersion is obtained by reacting at least one macromolecular polyol, at least one organic polyisocyanate, a chain extending agent, 2,2-dimethylolbutanoic acid and a tertiary amine.

Claim 43 (Previously Presented): The separable fastener of Claim 42, wherein the tertiary amine is reacted in an amount of from 0.3 to 1.5 times the number of carboxyl groups in the polyurethane resin.

Claim 44 (Previously Presented): The separable fastener of Claim 24, comprising a base fabric having at least one of a plurality of hook-shaped catches or a plurality of mushroom-shaped projections and a sheet having a plurality of loop-shaped connectors.

Claim 45 (Previously Presented): A method of manufacturing the separable fastener of Claim 24, comprising coating the aqueous resin composition on a back surface of the separable fastener, wherein said separable fastener comprises a plurality of synthetic fibers and

drying, heat treating or both drying and heat treating the separable fastener.

Claim 46 (Previously Presented): The method of Claim 45, wherein the drying, heat treating or both are performed for a time and at a temperature satisfying the following relation (1):

$$t \times 0.5^{-T/10} \geq 1000 \, , \, 40 \leq T \leq 200 \qquad (1)$$

where T is the drying and heat treatment temperature (°C), and t is the drying and heat treatment time (hr).

Claim 47 (Previously Presented): A separable fastener obtained by the manufacturing method of Claim 45.

Claim 48 (Previously Presented): A separable fastener obtained by the manufacturing method of Claim 46.

Claim 49 (New): The separable fastener of Claim 24, wherein the aqueous dispersion of the polyurethane resin is obtained by reacting isophorone diisocyanate, 2,2-dimethylbutanoic acid, a polytetramethylene glycol, and a piperazine chain extending agent.

Claim 50 (New): The separable fastener of Claim 49, wherein the separable fastener has a greater resistance to chlorine bleaching agents than a separable fastener made with 2,2-dimethylol propionic acid.

BASIS FOR THE AMENDMENT

Claims 24-50 are active in the present application. Claims 49 and 50 are new claims. Support for the new claims is found in Example 1 on page 25, lines 9-26 and page 26, lines 14-18.

No new matter is added.